

INCOME TAX RETURN
FOR RESIDENT AND NONRESIDENT TRUSTS AND ESTATES

For calendar year 2001 or tax year beginning in 2001

010912000

2001

Tax period _____ **01** _____

☐ Amended Return

FORM 1041ME

NAME OF ESTATE OR TRUST _____ NAME AND TITLE OF FIDUCIARY OR TRUSTEE _____ ADDRESS OF FIDUCIARY (NUMBER AND STREET) _____ CITY _____ STATE _____ ZIP CODE _____		ESTATE/TRUST EIN _____ FIDUCIARY SSN OR EIN _____ CONTACT PERSON _____ TELEPHONE NUMBER _____
Type of entity: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Complex Trust <input type="checkbox"/> Bankruptcy estate — (Chapter 7) <input type="checkbox"/> Pooled income fund (check one box) <input type="checkbox"/> Simple Trust <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Bankruptcy estate — (Chapter 11) <input type="checkbox"/> Qualified funeral trust		
Check the boxes that apply: <input type="checkbox"/> Resident estate or trust <input type="checkbox"/> Nonresident estate or trust <input type="checkbox"/> Initial return <input type="checkbox"/> Final return		
1. Federal taxable income (if nonresident trust or estate, skip to line 3) 1 _____		
2. Trust/estate's share of fiduciary adjustment (from Schedule 1, line 3) 2 _____		
3. Maine taxable income (resident trust or estate — line 1 plus or minus line 2) (nonresident trust or estate — page 2, Schedule 2, line (f), Column 6) ... 3 _____		
4. Maine income tax (from tax table on page 3 of instructions) 4 _____		
5. Adjustments to tax (from Schedule A, line 24) 5 _____		
6. Adjusted Maine income tax (line 4 plus or minus line 5) 6 _____		
7. Tax payments: a. Maine income tax withheld (attach Form W-2, W-2G, or 1099-R) 7a _____ b. 2001 Estimated tax payments (include real estate withholding tax payments) .. 7b _____ c. Total Payments (add lines 7a and 7b) 7c _____		
8. a. If line 6 is greater than line 7c, enter TAX BALANCE DUE 8a. _____ b. Enter PENALTY for underpayment of estimated tax (attach Form 2210ME) (Check here if you used the annualized income installment method) <input type="checkbox"/> 8b. _____ c. TOTAL AMOUNT DUE (add lines 8a and 8b) 8c _____		
9. If line 7c is greater than line 6, enter OVERPAYMENT 9. _____		
10. Overpayment to be: a. CREDITED to next year's estimated tax 10a. _____ REFUNDED 10b. _____		

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

X _____ DATE _____
SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY

X _____ DATE _____
SIGNATURE OF PREPARER OTHER THAN FIDUCIARY
FIRM'S NAME _____

STREET NUMBER AND NAME _____

CITY _____

STATE _____

ZIP CODE _____

Make check payable to:
TREASURER, STATE OF MAINE
WRITE THE EMPLOYER IDENTIFICATION
NUMBER OF THE ESTATE OR TRUST ON THE
CHECK — DO NOT SEND CASH

PREPARER'S PHONE NUMBER _____

PREPARER'S SSN OR PTIN _____

Office Use Only _____

File return with: Maine Revenue Services, PO Box 9108, Augusta, Maine 04332-9108

SCHEDULE 1 - FIDUCIARY ADJUSTMENT

1 ADDITIONS — Income exempt from federal income tax, but taxable by Maine law:

a Income from municipal and state bonds, other than Maine 1a _____ - _____ • _____

b Net Operating Loss Recovery Adjustment (attach schedule) 1b _____ - _____ • _____

c Maine State Retirement Contributions 1c _____ - _____ • _____

d Fiduciary Adjustment 1d _____ - _____ • _____

e Other 1e _____ - _____ • _____

f Total additions (add lines 1a through 1e) 1f _____ - _____ • _____

2 DEDUCTIONS — Income exempt from Maine income tax, but taxable by federal law:

a U.S. Government Bond interest included in federal taxable income 2a _____ - _____ • _____

b Social security and Railroad Retirement Benefits included in federal taxable income (see instructions) 2b _____ - _____ • _____

c Interest from Maine Municipal General Obligation Bonds included in federal taxable income 2c _____ - _____ • _____

d Premiums for Long-Term Care Insurance (do not include health insurance premiums on this line) 2d _____ - _____ • _____

e Maine State Retirement System Pick-Up Contributions paid during 2001
which have been previously taxed by the state 2e _____ - _____ • _____

f Federal Work Opportunity Credit 2f _____ - _____ • _____

g Other. List _____ (See instructions) 2g _____ - _____ • _____

h Total Deductions (add lines 2a through 2g) 2h _____ - _____ • _____

3 Net Fiduciary Adjustment (subtract line 2h from line 1f — see instructions [may be a negative amount]) 3 _____ - _____ • _____

Resident trusts or estates: If the trust/estate's share of distributable net income is less than 100%, multiply net fiduciary adjustment by Schedule 2, Column 3, line f. Enter result here and on page 1, line 2. **Nonresident trusts or estates:** Enter gross fiduciary adjustment here and on Schedule NR, line 3. Do not apply the allocation rate from Schedule 2 at this time; the rate will be applied when completing Schedule 2, column 6.

SCHEDULE 2 — ALLOCATION OF MAINE-SOURCE INCOME

1. Name B = beneficiary TE = trust or estate	2. Share of income (copy from federal return)	3. Percent	4. State of domicile	5. Social Security number/EIN of beneficiaries	6. Maine-source income of nonresident beneficiaries and nonresident estate or trust
(a) B-	\$	%			\$
(b) B-	\$	%			\$
(c) B-	\$	%			\$
(d) B-	\$	%			\$
(e) B-	\$	%			\$
(f) TE-	\$	%			\$
(g) Total	\$	100%			\$

Nonresident: Line g, column 6: Enter the amount from Schedule NR, line 4, column B. Enter amount from line f, column 6 on page 1, line 3.

SCHEDULE 3 - CREDIT FOR INCOME TAX PAID TO ANOTHER JURISDICTION

1 Maine taxable income from page 1, line 3 1 _____ - _____ • _____

2 Income taxed by (_____ other jurisdiction) included in line 1 2 _____ - _____ • _____

3 Percentage of income taxed by other jurisdiction (divide line 2 by line 1) 3 _____ %

4 Limitation of credit:
a Page 1, line 4 \$ _____ multiplied by _____ % on line 3 above 4a _____ - _____ • _____

b Income taxes paid to other jurisdiction net of tax credits 4b _____ - _____ • _____

5 Allowable credit: line 4a or 4b, whichever is less. Enter here and on Maine Schedule A, line 4 5 _____ - _____ • _____

Special instructions for taxpayers who claim credit for income tax paid to more than one other jurisdiction: Credit for each jurisdiction must be computed separately. Use a separate Schedule 3 for each one. Add the results together and enter on Schedule A, line 4.